

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF PENNSYLVANIA

| | | |
|------------------------------------|---|-------------------------------|
| NORTHLAND INSURANCE COMPANY, | : | Civil Action No.: 1:01-CV-763 |
| | : | |
| Plaintiff, | : | (Hon. Yvette Kane, USDJ) |
| | : | |
| v. | : | |
| | : | AFFIDAVIT |
| LINCOLN GENERAL INSURANCE COMPANY, | : | |
| | : | |
| Defendant | : | |
| | : | |
| | : | |
| | : | |

I, Ira S. Lipsius, affirm, under penalty of perjury, as follows:

1. I am a member of the firm of Schindel, Farman, Lipsius, Gardner & Rabinovich, LLP ("SFL"), formerly Schindel, Farman & Lipsius LLP, counsel to plaintiff Northland Insurance Company ("Northland") in connection with this action and as such am familiar with this action.

2. By order of this Court dated, October 19, 2001, I am admitted to practice in the Federal District Court, Middle District of Pennsylvania in connection with this matter.

3. I submit this attorney's affirmation in support of Northland's submission of additional evidence in support of its Bill of Costs pursuant to this Court's Notice dated November 24, 2006.

4. Northland filed a Bill of Costs on September 25, 2003 which appears as Document Number 70 on the docket for the captioned action.

5. On September 25, 2003, my affidavit with attached Exhibit "A" in support of the Bill of Costs was filed by Northland Insurance Company and appears as Document No. 71 on the docket for the captioned action.

6. On October 15, 2003, Northland, filed its response to Lincoln General's objection to Northland Insurance Company's Bill of Costs along with Exhibit A containing copies of invoices that were submitted by the several court reporting services. Northland's Response with attached Exhibits appears as Document Number 75 on the docket for the captioned action.

7. As a supplement to paragraph 14 of my affidavit filed on September 25, 2003, attached hereto as **Exhibit A** is a copy of the document supporting the travel expenses incurred by Gail Crescelius to attend the deposition and the trial in the captioned action. The documentation in support of the travel expenses of Gail Crescelius in attending the deposition, exclusive of attendance fee, totaled \$1,252.13. The documentation in support of the travel expenses of Gail Crescelius in attending the trial, exclusive of attendance fee, totaled \$1,365.73.

Dated: New York, New York
December 12, 2006





IRA S. LIPSIUS

| HAVE YOU USED: 1) CORPORATE AGENCY 2) CORPORATE CARD 3) TIC PREFERRED HOTELS | | YES <input type="checkbox"/> NO <input type="checkbox"/> | Travel Insurance <small>A member of Citicorp</small> | | 104109 | |
|---|---|--|--|--------------------------------------|--|-----------------------------------|
| TRAVEL EXPENSE ACCOUNT | | | PAGE 1 | | | |
| Employee SSN# or NA 473-68-1936 | | TOT. EXPENSE AMT. [REDACTED] | TRIP DATE (mm/dd/yy) 01/27/03 | NO. OF DAYS 3 | AUTHORIZED APPROVER I.D. NUMBER AND SIGNATURE 3333E [Signature] | |
| RESPONSIBILITY CODE 367-02-523 | | LOCATION CODE 0144 | TRIP CLASS (CHECK ONE) <input checked="" type="checkbox"/> REGULAR TRAVEL <input type="checkbox"/> TRAINING <input type="checkbox"/> CONFERENCE (TIC SPONSORED) | | | |
| OFFICE NAME Northland Insurance - St. Paul, MN | | DATE 01/30/03 | TITLE Sr. Claims Superv | NAME Gail Crecelius | DEPT. Transp. Claims | EMPLOYEE SIGNATURE [Signature] |
| C-CORPORATE BUSINESS CARD P=PERSONAL (ie. CASH, CHECK, PERSONAL CREDIT CARD) | | | | | | |
| ENTERTAINMENT | | | | | | |
| DATE mm/dd/yy | NAME AND ADDRESS OF ENTERTAINMENT ESTABLISHMENT | NAME AND BUSINESS RELATIONSHIP OF INDIVIDUALS OR GROUP ENTERTAINED | TYPE OF ENTERTAINMENT | AMOUNT ATTRIBUTED TO EACH ITEM | C P | BUSINESS PURPOSE |
| | | | | | | |
| TOTAL ENTERTAINMENT: | | | | | | |

| EXPENSES | | | | | | | | | | | | | | | | |
|------------------|-----------------------|---------|-------------------------|--------|------------|---------|--------|--------|-------|------|--------|------|----------------|--------|--------|----------------|
| DATE mm/dd/yy | FROM-TO | TICKETS | RAILROAD, BUS, PLANE | C P | AUTOMOBILE | HOUSING | | C P | MEALS | | C P | DAYS | AUTO RENTAL | C P | SUNDRY | |
| | | | | | | NO. | AMT. | | NO. | AMT. | | | | | AMT. | EXPLANATION |
| 01/27/03 | Mpls-Baltimore | 1 | 1028.00 | C | | 1 | 151.51 | C | 0 | 0.00 | P | | | | 0.00 | |
| 01/27/03 | Trans. Fee for ticket | 1 | 20.25 | C | | | | | | | | | | | 0.00 | |
| 01/28/03 | | | | | | 1 | 135.52 | C | 1 | 2.00 | P | | | | | |
| 01/29/03 | Baltimore-Mpls | | | | | | | | | | | | | P | 17.00 | taxi |
| 01/29/03 | | | | | | | | | | | | | | C | 11.45 | gas for rental |

| TOTAL AMOUNTS | | | | | | | | | | | |
|------------------------------------|----------------|---------------------------|---|-------------------------|-----------------------|---|---------------|----------------|--|--|--|
| ENTERT. (E) | GO. CAR (C) | TRANS. (T) TICKET AMT. | PERSONAL CAR (P) MILES EXPENSE @ .50 | LODGING (L) NO. AMT. | MEALS (M) NO. AMT. | AUTO (A) NO. AMT. | SUNDRY (S) | TOTAL EXPENSES | | | |
| BUSINESS PURPOSE OF TRIP | | | | POLICY # TP208197 | | ADVANCE: AIRFARE / LODGING (NO ATM ADVANCES) | | | | | |
| TRIP TESTIMONY | | | | | | * DUE CORPORATE BUSINESS CARD | | | | | |
| 2-20-81 ONLY: TRAVEL TRIP PAYMENTS | | | | | | * DUE EMPLOYEE | | | | | |
| VENDOR # | | | | | | * DUE COMPANY | | | | | |
| C.O.A. NUMBER | | | | | | * EXTRA PAID TO CORP. BUSINESS CARD | | | | | |
| PAYEE NAME | | | | | | * NOTE: Outstanding advances will be deducted from Total Expenses Amount, requiring no payment against the Corporate Business Card of the employee. Original receipts (as outlined in the Corporate Travel Policy M-19507) must be attached. **HOTEL: Exclude Airfare Tickets | | | | | |
| ADDRESS | | | | | | | | | | | |
| CITY, STATE, ZIP | | | | | | | | | | | |
| DUE OTHER | | | | | | | | | | | |

EXHIBIT A

| | | | | | | |
|---|--|---|--------------------------------|--|------------------|--|
| HAVE YOU USED: 1) CORPORATE AGENCY 2) CORPORATE CARD 3) TIC PREFERRED HOTELS | | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> | TRAVEL EXPENSE ACCOUNT | | I.D. NUMBER 007507 |
| EMPLOYER'S SBN# or NA 473-68-1936 | | TOT. EXPENSE AMT.: 53136 | | TRIP DATE (mm/dd/yyyy) 11/13/02 | NO. OF DAYS 2 | AUTHORIZED APPROVER I.D. NUMBER AND SIGNATURE  |
| RESPONSIBILITY CODE 38702523 | | LOCATION CODE 0144 | | TRIP CLASS (CHECK ONE) <input checked="" type="checkbox"/> REGULAR TRAVEL | | <input type="checkbox"/> TRAINING |
| OFFICE NAME St. Paul | | DATE 12/03/02 | | TITLE Claims Supervisor | | DEPT. Transportation |
| C=CORPORATE BUSINESS CARD P=PERSONAL (i.e. CASH, CHECK, PERSONAL CREDIT CARD) | | EMPLOYEE SIGNATURE  | | | | |

[illegible]

• PLEASE NOTE: Exclude Airports Tickets

| EXPENSES | | | | | | | | | | | | | | | | | |
|---------------|---|---|-----------------------|--------|----------|---------|------|--------|-------|------|--------|-----------|----------------|--------|-------|-------------|--|
| DATE | FROM-TO | # | RAILROAD BUS PLANE | C P | AUTO MI. | LODGING | | D P | MEALS | | C P | # DAYS | AUTO RENTAL | C P | SUNDY | | |
| | | | | | | FR | AMT. | | NO. | AMT. | | | | | AMT. | EXPLANATION | |
| 11/22/02 | Philadelphia to St. Pa Trans fee for ticket change of flight on 11/14/2002 | 1 | 25.25 | C | | | | | | | | | | | | | |
| TOTAL AMOUNTS | | | | | | | | | | | | | | | | | |

| TOTAL AMOUNTS | | | | | | | | | | TOTAL EXPENSES | |
|--|----------------|--------------------------|---|-------------------------|---|------------------------|---------------|--|--|----------------|--|
| ENTERT. (E) | CO. CAR (C) | TRANS (T) TICKET AMT. | PERSONAL CAR (P) MILES EXPENSE @ .20 | LODGING (L) NO. AMT. | MEALS (M) NO. AMT. | AIRTR. (A) NO. AMT. | SUNDRY (S) | | | | |
| BUSINESS PURPOSE OF TRIP | | | POLICY # TP209197-2 | | ADVANCE - AIRFARE / LODGING (NO ATK ADVANCES) * DUE CORPORATE BUSINESS CARD * DUE EMPLOYER * DUE COMPANY * EXTRA PAID TO CORP. BUSINESS CARD * NOTE: Outstanding advances will be deducted from Total Expense Amount, requiring net payment amounts due Corporate Business Card or due employee. Original receipts (as outlined in the Corporate Travel Policy 10-18507) must be attached. *NOTE: Exclude Airfare Tickets | | | | | | |
| RETURN FROM DEPARTMENT HEAD TO REIMBURSEMENT EMPLOYEE ONLY - THIRD PARTY PAYMENTS VENDOR # 011X-11111111 | | | | | | | | | | | |
| PAYEE NAME | | | | DUE OTHER | | | | | | | |
| ADDRESS | | | | | | | | | | | |
| CITY, STATE, ZIP | | | | | | | | | | | |

DEC 11 2000

